

Reporting Requirements

WHO MUST FILE (NRS 294A.360)

Every candidate for city office.

FILING DATES (NRS 294A.360)

- **Report No. 1: April 1, 2003**
- **Report No. 2: May 27, 2003**
- **Report No. 3: August 15, 2003**

If sent by certified mail, the date mailed is the date filed. The report may be sent by regular mail, however, the **date received** by the filing officer will then be the **date deemed filed, not** the date mailed.

WHERE TO FILE (NRS 294A.120; 294A.200)

The report must be filed with the filing officer for the public office in which the candidate is seeking.

CANDIDATE DEFINED (NRS 294A.005)

"Candidate" means any person:

- (1) who files a declaration of candidacy;
- (2) who files an acceptance of candidacy;
- (3) whose name appears on an official ballot at any election; or
- (4) who has received campaign contributions in excess of \$100.

CAMPAIGN CONTRIBUTION and IN KIND CONTRIBUTION DEFINED (NRS 294A.007)

"Contribution" means a gift, loan, conveyance, deposit, payment, transfer or distribution of money or of anything of value (including in kind contributions). The services of a volunteer are not considered a contribution. Volunteer means a person who does not receive compensation of any kind, directly or indirectly, for the services provided to a campaign. However, it is a contribution to be reported, if a person, other than a candidate, pays the compensation for the personal services that another person renders.

In kind contribution means the value of services provided in kind for which money would have otherwise been paid. The donor of in kind contributions shall furnish to the recipient a statement setting forth the actual cost of those services or, the fair market value.

In kind contributions and expenses must be reported separately pursuant to NRS 294A.362. For your convenience a form is attached on which to report in kind contributions and expenses.

ANONYMOUS CONTRIBUTIONS (NRS 294A.190)

A candidate who receives a contribution of \$100 or more from an anonymous or unidentifiable contributor shall, within 10 days after receipt of the contribution, deliver the money to the state treasurer or donate it to a nonprofit entity.

CAMPAIGN EXPENSES DEFINED (NRS 294A.004)

“Campaign expenses” and “expenditures” mean those expenditures contracted for or made for advertising on television, radio, billboards, posters and in newspapers and all other expenditures contracted for or made to advocate expressly the election or defeat of a clearly identified candidate or group of candidates.

REPORTS OF EXPENSES (NRS 294A.365)

Each report of expenses or expenditures required pursuant to NRS 294A.200 must consist of a list of the expenditures made during the periods for reporting.

NOTE : In kind contributions and expenses must be reported separately pursuant to NRS 294A.362. For your convenience a form is attached on which to report in kind contributions and expenses.

PENALTY SCHEDULE (NRS 294A.420):

- If the report is filed 1-7 days late, \$25 for each day the report is late.
- If the report is filed 8-15 days late, \$50 for each day the report is late.
- If the report is filed more than 15 days late, \$100 for each day the report is late, up to a maximum of \$5,000 for each violation.

INSTRUCTIONS

Line 1 – Beginning Cash on Hand

This figure should reflect the actual campaign funds on hand at the beginning of the reporting period.

Line 2 – Total Monetary Contributions in Excess of \$100

This figure should reflect the total monetary contributions received in excess of \$100 during the reporting period.

Line 3 – Total Monetary Contributions of \$100 or Less

This figure should reflect the total monetary contributions received of \$100 or less during the reporting period.

Line 4 – Actual Number of Monetary Contributions of \$100 or Less

This figure should show the actual number of monetary contributions received during the reporting period of \$100 or less. (Example: you have received seven (7) contributions of \$100 or less during the reporting period, the number shown on this line would be seven (7)).

Any questions? Please visit our website or contact this office at the following:

101 N. Carson Street, Suite 3; Carson City, NV 89701 • 775/684-5705 • www.sos.state.nv.us • nvelect@govmail.state.nv.us

Line 5 – Interest and Income Earned

This figure should reflect any interest or income earned on your campaign account during the reporting period.

Line 6 – Total Amount of Monetary Contributions

This figure should reflect the total amount of monetary contributions received during the reporting period after adding lines 2, 3 and 5.

Line 7 – Subtotal

This figure should reflect the sum of lines 1 and 6.

IN KIND CONTRIBUTION IS DEFINED AS THE VALUE OF SERVICES PROVIDED IN KIND FOR WHICH MONEY WOULD HAVE OTHERWISE BEEN PAID.

In kind contributions and expenses include: paid polling and resulting data, paid direct mail, paid solicitation by telephone, any paid paraphernalia that was printed or otherwise produced to promote a campaign and the use of paid personnel to assist in a campaign. An in kind contribution may also include, but is not limited to: goods and services such as billboards, office space, printing, food and beverage and yard signs.

The donor of in kind contributions shall furnish to the recipient (candidate or other person), a written statement setting forth the actual cost of those services or the fair market value within 30 days after the time he furnishes those services. (NAC 294A.043)

Examples of in kind contributions: (1) A person contributes billboard space and does not charge the candidate. The candidate would report the fair market value or actual cost of the billboard space as an in kind contribution; (2) A person pays for the printing cost of political signs for a candidate. The candidate would report the actual cost or fair market value of printing the signs as an in kind contribution.

Line 8 – Total of In Kind Contributions Received

This figure should reflect the total value of all In Kind Contributions received during the reporting period. **See reporting requirements above for in kind expense definition.**

Line 9 – Total Monetary Expenses in Excess of \$100

This figure should reflect the total monetary expenses **paid for** in excess of \$100 during the reporting period.

Line 10 – Total Monetary Expenses Contracted for this Period, but Not Paid, in Excess of \$100

This figure should reflect the total monetary expenses contracted for during the reporting period, but not paid for. (Example: (1) You have a contract for billboard space but have not paid for or received a bill. If you know the monetary amount of the expense insert on this line; (2) You have a bill for printing posters but have not paid it yet insert bill amount here.) **This figure is not to be included on Line 9.**

Line 11 – Total Monetary Expenses of \$100 or Less

This figure should reflect the total monetary expenses **paid for** of \$100 or less during the reporting period.

Line 12 – Total Monetary Expenses Contracted this Period, Not Paid, of \$100 or Less

This figure should reflect the total monetary expenses incurred, but not paid for this period. (Example: You contracted for and received mailers however, you do not know what the expense is and have not received a bill for the service.) **This figure is not to be included on Line 11.**

Line 13 – Expense for Filing Fee

This figure should reflect the amount, if any, of the filing fee you paid for when filing your declaration of candidacy for office. **Do not include on Line 9 or 11. This should only be entered on Report Number 1.**

Line 14 – Total Amount of All Monetary Expenses Paid

This figure should reflect the total of all monetary expenses paid during the reporting period after adding lines 9, 11 and 13.

Example of in kind expenses: *(1) A person contributes the use of a large room to a candidate as an in kind contribution. Once the candidate utilizes the room it becomes an in kind expense to be reported.*

Line 15 – Total of In Kind Expenses

This figure should reflect the total value of all In Kind Expenses during the reporting period. **See reporting requirements above for in kind expense definition.**

Line 16 – Cash on Hand at Close

This figure should reflect the actual campaign funds on hand at the end of the reporting period after subtracting line 14 from 7.